

ITEM NO.3

COURT NO.3

SECTION XV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 36386/2017

(Arising out of impugned final judgment and order dated 26-07-2017 in SBSTR No. 29/2016 passed by the High Court Of Judicature For Rajasthan At Jaipur)

ASSISTANT COMMISSIONER

Petitioner(s)

VERSUS

M/S JYOTI LABORATORIES LTD

Respondent(s)

WITH

S.L.P.(C) No.36352/2017

S.L.P.(C) No.36384/2017

S.L.P.(C) No.36322/2017

S.L.P.(C) No.36350/2017

S.L.P.(C) No.36321/2017

Date : 17-04-2018 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MRS. JUSTICE R. BANUMATHI

For Petitioner(s) Dr. Manish Singhvi, Adv.
Mr. Satyendra Kumar, Adv.
Mr. Irshad Ahmad, AOR

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. L. Badri Narayanan, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Victor Das, Adv.
Ms. Apeksha Mehta, Adv.
Mr. Punit Dutt Tyagi, AOR

UPON hearing the counsel the Court made the following
O R D E R

The contention advanced on behalf of the petitioner-Revenue is that the item-Ujala Supreme would be covered by Schedule V of the Rajasthan Value Added Tax Act, 2003 as it is a consumer product cannot be countenanced on the strength of

the decision of this Court in *M.P. Agencies v. State of Kerala*¹, wherein while dealing with the *pari materia* provision of the Kerala Value Added Tax Act, 2003, this Court has held the very same product to be an industrial input covered by Schedule III, Entry 155(8)(d) of the Kerala Value Added Tax Act, 2003 which is *pari materia* with the provisions of Schedule IV, Part-B, Entry 119 of the Rajasthan Value Added Tax Act, 2003.

Special leave petitions are, therefore, dismissed.

(NEETU KHAJURIA)
COURT MASTER

(ASHA SONI)
BRANCH OFFICER